
PRELIMINARY DRAFT
No. 3369

PREPARED BY
LEGISLATIVE SERVICES AGENCY
2008 GENERAL ASSEMBLY

DIGEST

Citations Affected: IC 4-12-14; IC 6-8.1-9-4.

Synopsis: Checkoff for cancer research. Adds cancer research as a charitable purpose to which an individual may choose to give all or part of the individual's income tax refund. Establishes the cancer research trust fund under the administration of the budget agency. Makes a continuing appropriation of the money held in the cancer research trust fund.

Effective: January 1, 2009.



A BILL FOR AN ACT to amend the Indiana Code concerning health and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 4-12-14 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]:

Chapter 14. Cancer Research Trust Fund

Sec. 1. As used in this chapter, "fund" refers to the cancer research trust fund established by section 2 of this chapter.

Sec. 2. (a) The cancer research trust fund is established for the purpose of receiving, holding, and disbursing money as a fiduciary. The budget agency shall administer the fund. The fund consists of:

- (1) grants, gifts, and donations intended for deposit in the fund;**
- (2) appropriations to further the purpose described in section 3 of this chapter; and**
- (3) interest that accrues from money in the fund.**

(b) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund.

(c) Money in the fund at the end of the state fiscal year does not revert to the state general fund.

Sec. 3. The budget agency shall make grants from the fund to entities conducting research on cancer.

Sec. 4. Money in the fund is annually appropriated for the purpose described in section 3 of this chapter.

SECTION 2. IC 6-8.1-9-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) Every individual (other than a nonresident) who files an individual income tax return and who is entitled to a refund from the ~~Indiana~~ department of ~~state~~ revenue because of the overpayment of income tax for a taxable year may designate on ~~his~~ **the individual's** annual state income tax return that either a specific amount or all of the refund to which ~~he~~



1 the individual is entitled shall be paid over to one (1) or more of the
 2 nongame fund. In the event that the individual designates that a certain
 3 amount shall be paid over to the nongame fund and funds described
 4 in subsection (d). If the refund to which he the individual is entitled
 5 is less than the total amount designated such designation shall mean
 6 that to be paid over to one (1) or more of the funds described in
 7 subsection (d), all of the refund to which he the individual is entitled
 8 shall be paid over to the nongame fund. designated funds, but in an
 9 amount or amounts reduced proportionately for each designated
 10 fund. If an individual designates all of the refund to which the
 11 individual is entitled to be paid over to one (1) or more of the funds
 12 described in subsection (d) without designating specific amounts,
 13 the refund to which the individual is entitled shall be paid over to
 14 each fund described in subsection (d) in an amount equal to the
 15 refund divided by the number of funds described in subsection (d),
 16 rounded to the lowest cent, with any part of the refund remaining
 17 due to the effects of rounding to be deposited in the nongame fund.

18 (b) Every husband and wife (other than nonresidents) who file a
 19 joint income tax return and who are entitled to a refund from the
 20 Indiana department of state revenue because of the overpayment of
 21 income tax for a taxable year may designate on their annual state
 22 income tax return that either a specific amount or all of the refund to
 23 which they are entitled shall be paid over to one (1) or more of the
 24 nongame fund. In the event that the husband and wife designate that a
 25 certain amount shall be paid over to the nongame fund and funds
 26 described in subsection (d). If the refund to which they a husband
 27 and wife are entitled is less than the total amount designated such
 28 designation shall mean that to be paid over to one (1) or more of the
 29 funds described in subsection (d), all of the refund to which they the
 30 husband and wife are entitled shall be paid over to the nongame fund.
 31 designated funds, but in an amount or amounts reduced
 32 proportionately for each designated fund. If a husband and wife
 33 designate all of the refund to which the husband and wife are
 34 entitled to be paid over to one (1) or more of the funds described in
 35 subsection (d) without designating specific amounts, the refund to
 36 which the husband and wife are entitled shall be paid over to each
 37 fund described in subsection (d) in an amount equal to the refund
 38 divided by the number of funds described in subsection (d),
 39 rounded to the lowest cent, with any part of the refund remaining
 40 due to the effects of rounding to be deposited in the nongame fund.

41 (c) In addition to a designation under subsection (a) or (b), a
 42 taxpayer who:

43 (1) is a resident of Indiana; and

44 (2) files an individual or joint income tax return;

45 may designate on the taxpayer's annual state income tax return
 46 that the taxpayer desires to contribute to one (1) or more of the



1 funds described in subsection (d) by stating the amount of the
 2 contribution, but the amount may not be less than one dollar (\$1).

3 (d) Designations under subsection (a), (b), or (c) may be directed
 4 only to the following funds:

5 (1) The nongame fund.

6 (2) The cancer research trust fund.

7 ~~(c)~~ (e) The instructions for the preparation of individual income tax
 8 returns shall contain a description of the purposes of **the following:**

9 (1) The nongame and endangered species program. ~~which is~~ **The**
 10 **description of this program shall be** written in cooperation with
 11 the department of natural resources.

12 (2) The cancer research trust fund (established by
 13 IC 4-12-14-2).

14 (f) Individual income tax returns must include a statement that:

15 (1) a contribution under subsection (c) does not reduce the
 16 taxpayer's tax;

17 (2) a contribution under subsection (c) will:

18 (A) decrease or eliminate the refund owed to the taxpayer,
 19 if any;

20 (B) increase the amount that must accompany the return;
 21 or

22 (C) result in both of the consequences described in clauses
 23 (A) and (B); and

24 (3) the failure to include with the taxpayer's tax return all or
 25 part of the increased amount referred to under subdivision

26 (2)(B) will reduce the designated contribution to the extent
 27 that the increased amount is not included with the return.

28 (g) The department shall interpret a designation on a return
 29 under subsection (a), (b), or (c) that is illegible or otherwise not
 30 reasonably discernible to the department as if the designation had
 31 not been made.

32 SECTION 3. [EFFECTIVE JANUARY 1, 2009] IC 6-8.1-9-4, as
 33 amended by this act, applies only to returns associated with taxable
 34 years beginning after December 31, 2008.

